

Fiscal Year 2000

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Local Gov	rernment Profile				
Unit Name: Adams County		County: AI	DAMS		
Population:67,000Equalized Assessed Valuation:\$631,130,968Unit Code:001/000/00Appropriation or Budget:\$26,792,345Accounting Method:Cash With Assets					
Employees: Full Time: 300 Part Time:	25	Salaries Pai	1: \$8,202,772		
Data Category: COUNTIES		Fiscal Year	End: 11/30/00		
Data Range: Population Between 10,000 and 275,00	00	riscai Tear	End. [11/30/00]		
<u> </u>		onent Units Includ	ed:		
Fiscal I	ndicators				
General and Special Funds Amounts Averages Medians					
Beginning Fund Balance for FY 00:	\$9,704,993	\$10,430,585	\$5,744,635		
Per Capita Beginning Fund Balance:	\$145	\$221	\$198		
Revenue Collected During FY 00:	\$19,756,856	\$16,587,883	\$8,967,787		
Expenditures During FY 00:	\$17,558,130	\$15,177,245	\$7,896,573		
Per Capita Revenue:	\$295	\$329	\$316		
Per Capita Expenditures:	\$262	\$303	\$298		
Revenues over (under) Expenditures:	\$2,198,726	\$1,410,638	\$675,474		
Ratio of Fund Balance to Expenditures:	64.88%	81.41%	74.13%		
Ending Fund Balance for FY 00:	\$11,391,866	\$11,837,774	\$6,458,765		
Per Capita Ending Fund Balance:	\$170	\$246	\$218		
Total Reserved Funds:	\$496,289	\$1,381,954	\$78,602		
<u>Debt</u>	Amounts	Averages	Medians		
Outstanding Debt for FY 00:	\$6,545,000	\$5,622,942	\$785,000		
Per Capita Debt:	\$98	\$70	\$30		
General Obligation Debt over EAV:	1.04%	41.33%	0.00%		
Enterprise Funds	Amounts	Averages	Medians		
Beginning Retained Earnings for FY 00:	\$	\$572,904	\$		
Per Capita Beginning Retained Earnings for FY 00:	\$	\$16	\$		
Revenue Collected During FY 00:	\$	\$1,562,958	\$		
Expenditures During FY 00:	\$	\$1,789,167	\$		
Per Capita Revenue:	\$	\$33	\$		
Per Capita Expenditures:	\$	\$35	\$		
Operating Income (loss):	\$	-\$226,210	\$		
Ratio of Retained Earnings to Expenditures:	0.00%	89.86%	0.00%		
Ending Retained Earnings for FY 00:	\$	\$693,321	\$		



Fiscal Year 2000

FISCAL RESPONSIBILITY REPORT CARD **DATA SUMMARY**

Local Government Profile				
Unit Name: Alexander County		County: AI	EXANDER	
Population: 10,626 Equalized Assessed Va	aluation: \$40,	515,905 Unit C	Code: 002/000/00	
Appropriation or Budget: \$5,094,219	Accountin	ng Method: Cash	With Assets	
Employees: Full Time: 59 Part Time:	17	Salaries Paid	1: \$996,957	
Data Category: COUNTIES		Fiscal Year 1	End: 11/30/00	
Data Range: Population Between 10,000 and 275,00	0	I iscar I car	214.	
-	Blended Compo	onent Units Includ	ed:	
Fiscal Ir	ndicators			
General and Special Funds	<u>Amounts</u>	Averages	Medians	
Beginning Fund Balance for FY 00:	\$2,801,514	\$10,430,585	\$5,744,635	
Per Capita Beginning Fund Balance:	\$264	\$221	\$198	
Revenue Collected During FY 00:	\$5,397,346	\$16,587,883	\$8,967,787	
Expenditures During FY 00:	\$5,016,904	\$15,177,245	\$7,896,573	
Per Capita Revenue:	\$508	\$329	\$316	
Per Capita Expenditures:	\$472	\$303	\$298	
Revenues over (under) Expenditures:	\$380,442	\$1,410,638	\$675,474	
Ratio of Fund Balance to Expenditures:	63.42%	81.41%	74.13%	
Ending Fund Balance for FY 00:	\$3,181,956	\$11,837,774	\$6,458,765	
Per Capita Ending Fund Balance:	\$299	\$246	\$218	
Total Reserved Funds:	\$	\$1,381,954	\$78,602	
<u>Debt</u>	Amounts	<u>Averages</u>	Medians	
Outstanding Debt for FY 00:	\$67,554	\$5,622,942	\$785,000	
Per Capita Debt:	\$6	\$70	\$30	
General Obligation Debt over EAV:	0.00%	41.33%	0.00%	
Enterprise Funds	Amounts	Averages	Medians	
Beginning Retained Earnings for FY 00:	\$	\$572,904	\$	
Per Capita Beginning Retained Earnings for FY 00:	\$	\$16	\$	
Revenue Collected During FY 00:	\$	\$1,562,958	\$	
Expenditures During FY 00:	\$	\$1,789,167	\$	
Per Capita Revenue:	\$	\$33	\$	
Per Capita Expenditures:	\$	\$35	\$	
Operating Income (loss):	\$	-\$226,210	\$	
Ratio of Retained Earnings to Expenditures:	0.00%	89.86%	0.00%	
Ending Retained Earnings for FY 00:	\$	\$693,321	\$	



FISCAL RESPONSIBILITY REPORT CARD

N. 2011 35			DATA	SUMIN	<u>IAKY</u>			
Local Government Profile								
Unit Name:	Unit Name: Bond County: BOND							
Population: 17,633 Equalized Assessed Valuation: \$115,546,292 Unit Code: 003/000/00								
Appropriation or Budget: \$7,241,610 Accounting Method: Modified Accrual								
Employees: Full Time: 80 Part Time: 87 Salaries Paid: \$2,442,159								
Data Category :	: COUNTIES					Fiscal	Year En	d: 11/30/00
Data Range:	Population Bety	ween 10,	000 and 275,0	00		•		·
	•			Bler	ded Compo	onent Units l	ncluded	:
Fiscal Indicators								
General and Special Funds Amounts Averages Medians								
Beginning Fund Balance for FY 00: \$3,109,231 \$10,430,585 \$5,744,635								

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 00:	\$3,109,231	\$10,430,585	\$5,744,635
Per Capita Beginning Fund Balance:	\$176	\$221	\$198
Revenue Collected During FY 00:	\$6,500,868	\$16,587,883	\$8,967,787
Expenditures During FY 00:	\$5,967,054	\$15,177,245	\$7,896,573
Per Capita Revenue:	\$369	\$329	\$316
Per Capita Expenditures:	\$338	\$303	\$298
Revenues over (under) Expenditures:	\$533,814	\$1,410,638	\$675,474
Ratio of Fund Balance to Expenditures:	61.05%	81.41%	74.13%
Ending Fund Balance for FY 00:	\$3,643,045	\$11,837,774	\$6,458,765
Per Capita Ending Fund Balance:	\$207	\$246	\$218
Total Reserved Funds:	\$90,000	\$1,381,954	\$78,602

<u>Debt</u>	Amounts	<u>Averages</u>	Medians
Outstanding Debt for FY 00:	\$2,323,976	\$5,622,942	\$785,000
Per Capita Debt:	\$132	\$70	\$30
General Obligation Debt over EAV:	1.64%	41.33%	0.00%

General Obligation Debt over EAV:	1.64%	41.33%	0.00%
Enterprise Funds	Amounts	<u>Averages</u>	Medians
Beginning Retained Earnings for FY 00:	\$	\$572,904	\$
Per Capita Beginning Retained Earnings for FY 00:	\$	\$16	\$
Revenue Collected During FY 00:	\$	\$1,562,958	\$
Expenditures During FY 00:	\$	\$1,789,167	\$
Per Capita Revenue:	\$	\$33	\$
Per Capita Expenditures:	\$	\$35	\$
Operating Income (loss):	\$	-\$226,210	\$
Ratio of Retained Earnings to Expenditures:	0.00%	89.86%	0.00%
Ending Retained Earnings for FY 00:	\$	\$693,321	\$
Per Capita Ending Retained Earnings:	\$	\$17	\$



FISCAL RESPONSIBILITY REPORT CARD DATA SUMMARY

Local Covernment Duefile

Local Government Profile			
Unit Name: Boone County		County: BC	OONE
Population: 30,800 Equalized Assessed Va	aluation: \$596.	655,476 Unit C	Code: 004/000/00
Appropriation or Budget: \$11,817,460	Accounti	ng Method: Mod	ified Accrual
		Salaries Paid	
9.	0	Fiscal Year	End: 11/30/00
Data Range: Population Between 10,000 and 275,00			. 3.
Figaal Iv	ndicators	onent Units Includ	lea:
			36.11
General and Special Funds	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 00:	\$12,159,246	\$10,430,585	\$5,744,635
Per Capita Beginning Fund Balance:	\$395	\$221	\$198
Revenue Collected During FY 00:	\$13,893,797	\$16,587,883	\$8,967,787
Expenditures During FY 00:	\$12,297,057	\$15,177,245	\$7,896,573
Per Capita Revenue:	\$451	\$329	\$316
Per Capita Expenditures:	\$399	\$303	\$298
Revenues over (under) Expenditures:	\$1,596,740	\$1,410,638	\$675,474
Ratio of Fund Balance to Expenditures:	108.94%	81.41%	74.13%
Ending Fund Balance for FY 00:	\$13,396,787	\$11,837,774	\$6,458,765
Per Capita Ending Fund Balance:	\$435	\$246	\$218
Total Reserved Funds:	\$	\$1,381,954	\$78,602
<u>Debt</u>	Amounts	Averages	Medians
Outstanding Debt for FY 00:	\$9,300,000	\$5,622,942	\$785,000
Per Capita Debt:	\$302	\$70	\$30
General Obligation Debt over EAV:	1.56%	41.33%	0.00%
Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 00:	-\$543,493	\$572,904	\$
Per Capita Beginning Retained Earnings for FY 00:	-\$18	\$16	\$
Revenue Collected During FY 00:	\$174,984	\$1,562,958	\$
Expenditures During FY 00:	\$305,266	\$1,789,167	\$
Per Capita Revenue:	\$6	\$33	\$
Per Capita Expenditures:	\$10	\$35	\$
Operating Income (loss):	-\$130,282	-\$226,210	0.000
Ratio of Retained Earnings to Expenditures: Ending Retained Earnings for FY 00:	-187.51%	89.86% \$693.321	0.00%
Per Capita Ending Retained Earnings:	-\$572,403 -\$19	\$693,321 \$17	\$
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FISCAL RESPONSIBILITY REPORT CARD DATA SUMMARY

Local Government Profile						
Unit Name: Bro	own County			County:	BROWN	I
Population:	6,950	Equalized Assessed V	aluation: \$51	,251,260 Uı	nit Code:	005/000/00
Appropriation or	r Budget:	\$3,530,676	Accounti	ing Method:	Cash With	Assets
Employees:	Full Time:	61 Part Time:	58	Salaries	Paid:	\$1,016,800
Data Category:	COUNTIES			Fiscal Yo	ear End:	11/30/00
Data Range:	Population Be	tween 0 and 10,000				

ta Category: [COUNTIES	Fiscal Year End:	11/3
ta Range: Population Between 0 and 1	0,000	
	Blended Component Units Included:	
	Fiscal Indicators	
General and Special Funds	<u>Amounts</u> <u>Averages</u> <u>M</u>	<u>edians</u>
Beginning Fund Balance for FY 00:	\$2,724,222 \$2,107,235 \$2	,108,273
Per Capita Beginning Fund Balance:	\$392 \$348	\$299
Revenue Collected During FY 00:	\$3,593,200 \$2,975,770 \$2	,471,833
Expenditures During FY 00:	\$3,538,077 \$2,866,522 \$2	,390,052
Per Capita Revenue:	\$517 \$485	\$418
Per Capita Expenditures:	\$509	\$386
Revenues over (under) Expenditures:	\$55,123 \$109,249	\$111,872
Ratio of Fund Balance to Expenditures:		80.03%
Ending Fund Balance for FY 00:		,345,185
Per Capita Ending Fund Balance:	\$407 \$379	\$302
Total Reserved Funds:	\$ \$221,352	9
<u>Debt</u>	<u>Amounts</u> <u>Averages</u> <u>M</u>	<u>edians</u>
Outstanding Debt for FY 00:	\$60,767 \$193,241	\$1,641
Per Capita Debt:	\$9 \$26	\$
General Obligation Debt over EAV:	0.00%	0.00%
Enterprise Funds	<u>Amounts</u> <u>Averages</u> <u>M</u>	<u>edians</u>
Beginning Retained Earnings for FY 00:	\$ \$125,461	
Per Capita Beginning Retained Earnings for FY 0	90: \$24	Ç
Revenue Collected During FY 00:	\$ \$124,890	
Expenditures During FY 00:	\$ \$124,593	\$
Per Capita Revenue:	\$ \$23	
Per Capita Expenditures:	\$ \$22	
Operating Income (loss):	\$ \$297	
Ratio of Retained Earnings to Expenditures:	0.00% 36.09%	0.00%
Ending Retained Earnings for FY 00:	\$ \$125,759	
Per Capita Ending Retained Earnings:	\$ \$24	



Fiscal Year 2000

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Local Gov	ernment Profile		
Unit Name: Bureau County		County: BU	JREAU
Population: 35,688 Equalized Assessed V	aluation: \$447.4		Code: 006/000/00
Appropriation or Budget: \$14,585,185			ified Accrual
Employees: Full Time: 247 Part Time:	94	Salaries Paid	4; \$4,669,764
Data Category: COUNTIES		Fiscal Year	End: 11/30/00
Data Range: Population Between 10,000 and 275,00			
	Blended Compo	nent Units Includ	led:
Fiscal I	ndicators		
General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 00:	\$5,952,031	\$10,430,585	\$5,744,635
Per Capita Beginning Fund Balance:	\$167	\$221	\$198
Revenue Collected During FY 00:	\$8,725,196	\$16,587,883	\$8,967,787
Expenditures During FY 00:	\$7,927,898	\$15,177,245	\$7,896,573
Per Capita Revenue:	\$244	\$329	\$316
Per Capita Expenditures:	\$222	\$303	\$298
Revenues over (under) Expenditures:	\$797,298	\$1,410,638	\$675,474
Ratio of Fund Balance to Expenditures:	82.22%	81.41%	74.13%
Ending Fund Balance for FY 00:	\$6,518,609	\$11,837,774	\$6,458,765
Per Capita Ending Fund Balance:	\$183	\$246	\$218
Total Reserved Funds:	\$	\$1,381,954	\$78,602
<u>Debt</u>	Amounts	Averages	Medians
Outstanding Debt for FY 00:	\$79,623	\$5,622,942	\$785,000
Per Capita Debt:	\$2	\$70	\$30
General Obligation Debt over EAV:	0.00%	41.33%	0.00%
Enterprise Funds	Amounts	<u>Averages</u>	Medians
Beginning Retained Earnings for FY 00:	-\$2,685,546	\$572,904	\$
Per Capita Beginning Retained Earnings for FY 00:	-\$75	\$16	\$
Revenue Collected During FY 00:	\$2,728,154	\$1,562,958	\$
Expenditures During FY 00:	\$3,356,040	\$1,789,167	\$
Per Capita Revenue:	\$76	\$33	\$
Per Capita Expenditures:	\$94	\$35	\$
Operating Income (loss):	-\$627,886	-\$226,210	\$
Ratio of Retained Earnings to Expenditures:	-89.40%	89.86%	0.00%
Ending Retained Earnings for FY 00:	-\$3,000,385	\$693,321	\$

-\$84



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Local Gov	ernment Profile		
Unit Name: Calhoun County		County: CA	LHOUN
Population: 3,352 Equalized Assessed V	aluation: \$44,8	06,623 Unit C	Code: 007/000/00
Appropriation or Budget: \$5,333,527	Accounting	Method: Cash	With Assets
	10	Salaries Paid	
	10		
Data Category: COUNTIES		Fiscal Year	End: 8/30/00
Data Range: Population Between 0 and 10,000	DI 110	. T T	
	Blended Compo	nent Units Includ	ed: 1
Fiscal I	ndicators		
General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 00:	\$2,604,157	\$2,107,235	\$2,108,273
Per Capita Beginning Fund Balance:	\$777	\$348	\$299
Revenue Collected During FY 00:	\$3,642,922	\$2,975,770	\$2,471,833
Expenditures During FY 00:	\$3,396,603	\$2,866,522	\$2,390,052
Per Capita Revenue:	\$1,087	\$485	\$418
Per Capita Expenditures:	\$1,013	\$464	\$386
Revenues over (under) Expenditures:	\$246,319	\$109,249	\$111,872
Ratio of Fund Balance to Expenditures:	83.64%	83.43%	80.03%
Ending Fund Balance for FY 00:	\$2,841,058	\$2,294,883	\$2,345,185
Per Capita Ending Fund Balance:	\$848	\$379	\$302
Total Reserved Funds:	\$	\$221,352	\$
<u>Debt</u>	Amounts	Averages	Medians
Outstanding Debt for FY 00:	\$2,503	\$193,241	\$1,641
Per Capita Debt:	\$1	\$26	\$
General Obligation Debt over EAV:	0.00%	0.35%	0.00%
Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 00:	\$150,393	\$125,461	\$
Per Capita Beginning Retained Earnings for FY 00:	\$45	\$24	\$
Revenue Collected During FY 00:	\$52,628	\$124,890	\$
Expenditures During FY 00:	\$42,685	\$124,593	\$
Per Capita Revenue:	\$16	\$23	\$
Per Capita Expenditures:	\$13	\$22	\$
Operating Income (loss):	\$9,943	\$297	\$
Ratio of Retained Earnings to Expenditures:	375.63%	36.09%	0.00%
Ending Retained Earnings for FY 00:	\$160,336	\$125,759	\$
Per Capita Ending Retained Earnings:	\$48	\$24	\$



Carroll County

16,800

Full Time:

55

Unit Name:

Population:

Employees:

Appropriation or Budget:

Fiscal Year 2000

FISCAL RESPONSIBILITY REPORT CARD **DATA SUMMARY**

Local Government Profile County: CARROLL **Unit Code:** 008/000/00 **Equalized Assessed Valuation:** \$220,222,648 \$6,067,910 Accounting Method: Modified Accrual **Part Time:** 40 Salaries Paid: \$1,669,931

Data Category: COUNTIES			Fiscal Year End: 11/30/00		
Data Range:	Population Between 10,000 and 275,00	00	riscai Tear i	End: 11/30/00	
2 ww 2 w 2 g v v	2 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		nent Units Includ	ed:	
Fiscal Indicators					
General an	d Special Funds	Amounts	Averages	Medians	
Beginning F	und Balance for FY 00:	\$3,827,385	\$10,430,585	\$5,744,635	
Per Capita E	Beginning Fund Balance:	\$228	\$221	\$198	
Revenue Co	ollected During FY 00:	\$5,206,996	\$16,587,883	\$8,967,787	
Expenditure	es During FY 00:	\$5,594,762	\$15,177,245	\$7,896,573	
Per Capita F		\$310	\$329	\$316	
Per Capita E	Expenditures:	\$333	\$303	\$298	
·	ver (under) Expenditures:	-\$387,766	\$1,410,638	\$675,474	
Ratio of Fur	nd Balance to Expenditures:	61.48%	81.41%	74.13%	
Ending Fund	d Balance for FY 00:	\$3,439,619	\$11,837,774	\$6,458,765	
Per Capita E	Ending Fund Balance:	\$205	\$246	\$218	
Total Reser	ŭ	\$	\$1,381,954	\$78,602	
<u>Debt</u>		Amounts	Averages	Medians	
Outstanding	g Debt for FY 00:	\$62,239	\$5,622,942	\$785,000	
Per Capita [Debt:	\$4	\$70	\$30	
General Obl	ligation Debt over EAV:	0.00%	41.33%	0.00%	
Enterprise F	<u>unds</u>	Amounts	<u>Averages</u>	Medians	
Beginning Reta	ained Earnings for FY 00:	\$	\$572,904	\$	
Per Capita Beç	ginning Retained Earnings for FY 00:	\$	\$16	\$	
Revenue Colle	cted During FY 00:	\$	\$1,562,958	\$	
Expenditures [During FY 00:	\$	\$1,789,167	\$	
Per Capita Rev	/enue:	\$	\$33	\$	
Per Capita Exp	penditures:	\$	\$35	\$	
Operating Inco	ome (loss):	\$	-\$226,210	\$	
Ratio of Retair	ned Earnings to Expenditures:	0.00%	89.86%	0.00%	
Ending Retain	ed Earnings for FY 00:	\$	\$693,321	\$	
Per Capita End	ling Retained Earnings:	\$	\$17	\$	



Fiscal Year 2000

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Local Gov	ernment Profile		
Unit Name: Cass County		County: CA	ASS
Population: 13,695 Equalized Assessed Va	aluation: \$105,2	208,407 Unit C	Code: 009/000/00
Appropriation or Budget: \$5,102,867	Accountin		ified Accrual
Employees: Full Time: 90 Part Time:	37	Salaries Paid	
Data Category: COUNTIES		Fiscal Year l	End: 11/30/00
Data Range: Population Between 10,000 and 275,00			
	Blended Compo	nent Units Includ	ed:
Fiscal In	ndicators		
General and Special Funds	Amounts	<u>Averages</u>	Medians
Beginning Fund Balance for FY 00:	\$5,209,905	\$10,430,585	\$5,744,635
Per Capita Beginning Fund Balance:	\$380	\$221	\$198
Revenue Collected During FY 00:	\$5,788,780	\$16,587,883	\$8,967,787
Expenditures During FY 00:	\$5,268,082	\$15,177,245	\$7,896,573
Per Capita Revenue:	\$423	\$329	\$316
Per Capita Expenditures:	\$385	\$303	\$298
Revenues over (under) Expenditures:	\$520,698	\$1,410,638	\$675,474
Ratio of Fund Balance to Expenditures:	109.16%	81.41%	74.13%
Ending Fund Balance for FY 00:	\$5,750,502	\$11,837,774	\$6,458,765
Per Capita Ending Fund Balance:	\$420	\$246	\$218
Total Reserved Funds:	\$	\$1,381,954	\$78,602
<u>Debt</u>	Amounts	Averages	Medians
Outstanding Debt for FY 00:	\$168,275	\$5,622,942	\$785,000
Per Capita Debt:	\$12	\$70	\$30
General Obligation Debt over EAV:	0.00%	41.33%	0.00%
Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 00:	\$	\$572,904	\$
Per Capita Beginning Retained Earnings for FY 00:	\$	\$16	\$
Revenue Collected During FY 00:	\$	\$1,562,958	\$
Expenditures During FY 00:	\$	\$1,789,167	\$
Per Capita Revenue:	\$	\$33	\$
Per Capita Expenditures:	\$	\$35	\$
Operating Income (loss):	\$	-\$226,210	\$
Ratio of Retained Earnings to Expenditures:	0.00%	89.86%	0.00%
Ending Retained Earnings for FY 00:	\$	\$693,321	\$
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FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Local Government Profile							
Unit Name: Ch	nampaign County				County: CHAN	MPAIGN	
Population:	179,669	Equalized Assessed V	Valuation:	\$2,001,989,7	746 Unit Cod	e: 010/000/00	
Appropriation of	r Budget:	\$73,782,954		Accounting Me	ethod: Modifie	d Accrual	
Employees:	Full Time:	754 Part Time:	82		Salaries Paid:	\$23,229,477	
Data Category:	COUNTIES				Fiscal Year End	11/30/00	
Data Range:	Population Betw	veen 10,000 and 275,0	00				
			Rlan	ded Component	t Unite Included		

Population Between 10,000 and 275,0	000		
	Blended Compo	nent Units Includ	ed:
Fiscal	Indicators		
General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 00:	\$22,058,646	\$10,430,585	\$5,744,635
Per Capita Beginning Fund Balance:	\$123	\$221	\$198
Revenue Collected During FY 00:	\$45,304,953	\$16,587,883	\$8,967,787
Expenditures During FY 00:	\$40,419,440	\$15,177,245	\$7,896,573
Per Capita Revenue:	\$252	\$329	\$316
Per Capita Expenditures:	\$225	\$303	\$298
Revenues over (under) Expenditures:	\$4,885,513	\$1,410,638	\$675,474
Ratio of Fund Balance to Expenditures:	66.43%	81.41%	74.13%
Ending Fund Balance for FY 00:	\$26,850,565	\$11,837,774	\$6,458,765
Per Capita Ending Fund Balance:	\$149	\$246	\$218
Total Reserved Funds:	\$868,375	\$1,381,954	\$78,602
<u>Debt</u>	Amounts	Averages	Medians
Outstanding Debt for FY 00:	\$38,472,278	\$5,622,942	\$785,000
Per Capita Debt:	\$214	\$70	\$30
General Obligation Debt over EAV:	1.86%	41.33%	0.00%
Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 00:	\$7,239,809	\$572,904	\$
Per Capita Beginning Retained Earnings for FY 00:	\$40	\$16	\$
Revenue Collected During FY 00:	\$8,409,163	\$1,562,958	\$
Expenditures During FY 00:	\$8,575,220	\$1,789,167	\$
Per Capita Revenue:	\$47	\$33	\$
Per Capita Expenditures:	\$48	\$35	\$
Operating Income (loss):	-\$166,057	-\$226,210	\$
Ratio of Retained Earnings to Expenditures:	80.27%	89.86%	0.00%
Ending Retained Earnings for FY 00:	\$6,882,949	\$693,321	\$
Per Capita Ending Retained Earnings:	\$38	\$17	\$



Ending Retained Earnings for FY 00:

Per Capita Ending Retained Earnings:

Fiscal Year 2000

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

	TA SUMMANT					
Loca	d Government Profile					
Unit Name: Christian County CHRISTIAN						
Population: 34,418 Equalized Asses	ssed Valuation: \$370,4	188,733 Unit C	Code: 011/000/00			
Appropriation or Budget: \$10,836,641	Accountin	g Method: Mod	ified Accrual			
Employees: Full Time: 160 Part Ti	me: 30	Salaries Paid	1: \$4,074,498			
Data Category: COUNTIES		Fiscal Year l	End: 11/30/00			
Data Range: Population Between 10,000 and	275,000					
-	Blended Compo	nent Units Includ	ed:			
Fi	scal Indicators					
General and Special Funds	Amounts	Averages	Medians			
Beginning Fund Balance for FY 00:	\$8,859,230	\$10,430,585	\$5,744,635			
Per Capita Beginning Fund Balance:	\$257	\$221	\$198			
Revenue Collected During FY 00:	\$9,105,497	\$16,587,883	\$8,967,787			
Expenditures During FY 00:	\$8,877,275	\$15,177,245	\$7,896,573			
Per Capita Revenue:	\$265	\$329	\$316			
Per Capita Expenditures:	\$258	\$303	\$298			
Revenues over (under) Expenditures:	\$228,222	\$1,410,638	\$675,474			
Ratio of Fund Balance to Expenditures:	102.37%	81.41%	74.13%			
Ending Fund Balance for FY 00:	\$9,087,452	\$11,837,774	\$6,458,765			
Per Capita Ending Fund Balance:	\$264	\$246	\$218			
Total Reserved Funds:	\$	\$1,381,954	\$78,602			
<u>Debt</u>	Amounts	Averages	Medians			
Outstanding Debt for FY 00:	\$1,118,599	\$5,622,942	\$785,000			
Per Capita Debt:	\$33	\$70	\$30			
General Obligation Debt over EAV:	0.24%	41.33%	0.00%			
Enterprise Funds	Amounts	<u>Averages</u>	Medians			
Beginning Retained Earnings for FY 00:	\$	\$572,904	\$			
Per Capita Beginning Retained Earnings for FY 00:	\$	\$16	\$			
Revenue Collected During FY 00:	\$	\$1,562,958	\$			
Expenditures During FY 00:	\$	\$1,789,167	\$			
Per Capita Revenue:	\$	\$33	\$			
Per Capita Expenditures:	\$	\$35	\$			
Operating Income (loss):	\$	-\$226,210	\$			
Ratio of Retained Earnings to Expenditures:	0.00%	89.86%	0.00%			
Ending Detained Fornings for EV 00.		A (O O O O O O	.			

\$693,321

\$17



Fiscal Year 2000

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

DITTI	BUNINIMIKI		
Local Gov	ernment Profile		
Unit Name: Clark County		County: CL	ARK
Population: 15,921 Equalized Assessed V	aluation: \$142,9	964,406 Unit C	Code: 012/000/00
Appropriation or Budget: \$6,144,767	,		ified Accrual
Employees: Full Time: 90 Part Time:	75	Salaries Paid	\$2,036,240
Data Category: COUNTIES		Fiscal Year	End: 11/30/00
Data Range: Population Between 10,000 and 275,00	0		
	Blended Compo	nent Units Includ	ed:
Fiscal In	ndicators		
General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 00:	\$3,609,504	\$10,430,585	\$5,744,635
Per Capita Beginning Fund Balance:	\$227	\$221	\$198
Revenue Collected During FY 00:	\$6,668,020	\$16,587,883	\$8,967,787
Expenditures During FY 00:	\$6,340,261	\$15,177,245	\$7,896,573
Per Capita Revenue:	\$419	\$329	\$316
Per Capita Expenditures:	\$398	\$303	\$298
Revenues over (under) Expenditures:	\$327,759	\$1,410,638	\$675,474
Ratio of Fund Balance to Expenditures:	62.95%	81.41%	74.13%
Ending Fund Balance for FY 00:	\$3,991,489	\$11,837,774	\$6,458,765
Per Capita Ending Fund Balance:	\$251	\$246	\$218
Total Reserved Funds:	\$123,317	\$1,381,954	\$78,602
<u>Debt</u>	Amounts	Averages	Medians
Outstanding Debt for FY 00:	\$	\$5,622,942	\$785,000
Per Capita Debt:	\$	\$70	\$30
General Obligation Debt over EAV:	0.00%	41.33%	0.00%
Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 00:	\$	\$572,904	\$
Per Capita Beginning Retained Earnings for FY 00:	\$	\$16	\$
Revenue Collected During FY 00:	\$	\$1,562,958	\$
Expenditures During FY 00:	\$	\$1,789,167	\$
Per Capita Revenue:	\$	\$33	\$
Per Capita Expenditures:	\$	\$35	\$
Operating Income (loss):	\$	-\$226,210	\$
Ratio of Retained Earnings to Expenditures:	0.00%	89.86%	0.00%
Ending Retained Earnings for FY 00:	\$	\$693,321	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Local Gov	ernment Profile						
Unit Name: Clay County		County: CL	AY				
Population: 14,460 Equalized Assessed V	aluation: \$92,	031,149 Unit C	Code: 013/000/00				
Appropriation or Budget: \$10,062,780	Accountin	g Method: Mod	ified Accrual				
Employees: Full Time: 53 Part Time:	40	Salaries Paic					
Data Category: COUNTIES	10						
Data Range: Population Between 10,000 and 275,00	00	Fiscal Year l	End: 11/30/00				
1 optilation between 10,000 and 275,00		ment Units Includ	oh.				
Blended Component Units Included: Fiscal Indicators							
General and Special Funds	Amounts	Averages	Medians				
Beginning Fund Balance for FY 00:	\$3,892,622	\$10,430,585	\$5,744,635				
Per Capita Beginning Fund Balance:	\$269	\$221	\$198				
Revenue Collected During FY 00:	\$4,573,278	\$16,587,883	\$8,967,787				
Expenditures During FY 00:	\$4,135,323	\$15,177,245	\$7,896,573				
Per Capita Revenue:	\$316	\$329	\$316				
Per Capita Expenditures:	\$286	\$303	\$298				
Revenues over (under) Expenditures:	\$437,955	\$1,410,638	\$675,474				
Ratio of Fund Balance to Expenditures:	105.03%	81.41%	74.13%				
Ending Fund Balance for FY 00:	\$4,343,396	\$11,837,774	\$6,458,765				
Per Capita Ending Fund Balance:	\$300	\$246	\$218				
Total Reserved Funds:	\$	\$1,381,954	\$78,602				
<u>Debt</u>	Amounts	Averages	Medians				
Outstanding Debt for FY 00:	\$	\$5,622,942	\$785,000				
Per Capita Debt:	\$	\$70	\$30				
General Obligation Debt over EAV:	0.00%	41.33%	0.00%				
Enterprise Funds	Amounts	Averages	Medians				
Beginning Retained Earnings for FY 00:	\$	\$572,904	\$				
Per Capita Beginning Retained Earnings for FY 00:	\$	\$16	\$				
Revenue Collected During FY 00:	\$	\$1,562,958	\$				
Expenditures During FY 00:	\$	\$1,789,167	\$				
Per Capita Revenue:	\$	\$33	\$				
Per Capita Expenditures:	\$	\$35	\$				
Operating Income (loss):	\$	-\$226,210	\$				
Ratio of Retained Earnings to Expenditures:	0.00%	89.86%	0.00%				
Ending Retained Earnings for FY 00:	\$	\$693,321	\$				
Per Capita Ending Retained Earnings:	\$	\$17	\$				



FISCAL RESPONSIBILITY REPORT CARD DATA SUMMARY

T 10 (D 00)

Local Gov	ernment Profile							
Unit Name: Clinton County		County: CL	INTON					
Population: 33,944 Equalized Assessed V	aluation: \$295,	408,020 Unit C	Code: 014/000/00					
Appropriation or Budget: \$11,656,349 Accounting Method: Cash With Assets								
Employees: Full Time: 95 Part Time:	80	Salaries Paid						
Data Category: COUNTIES	CONDUCTION OF THE PROPERTY OF							
Data Range: Population Between 10,000 and 275,00	0	Fiscal Year	End: 11/30/00					
1 opulation between 10,000 and 273,00		onent Units Includ	ad• 1					
	Diended Compo	ment Omis metud	ed: 1					
Fiscal I	ndicators							
General and Special Funds	Amounts	<u>Averages</u>	Medians					
Beginning Fund Balance for FY 00:	\$6,702,593	\$10,430,585	\$5,744,635					
Per Capita Beginning Fund Balance:	\$197	\$221	\$198					
Revenue Collected During FY 00:	\$10,498,136	\$16,587,883	\$8,967,787					
Expenditures During FY 00:	\$8,870,163	\$15,177,245	\$7,896,573					
Per Capita Revenue:	\$309	\$329	\$316					
Per Capita Expenditures:	\$261	\$303	\$298					
Revenues over (under) Expenditures:	\$1,627,973	\$1,410,638	\$675,474					
Ratio of Fund Balance to Expenditures:	86.78%	81.41%	74.13%					
Ending Fund Balance for FY 00:	\$7,697,714	\$11,837,774	\$6,458,765					
Per Capita Ending Fund Balance:	\$227	\$246	\$218					
Total Reserved Funds:	\$	\$1,381,954	\$78,602					
<u>Debt</u>	Amounts	Averages	Medians					
Outstanding Debt for FY 00:	\$5,985,000	\$5,622,942	\$785,000					
Per Capita Debt:	\$176	\$70	\$30					
General Obligation Debt over EAV:	0.70%	41.33%	0.00%					
Enterprise Funds	Amounts	Averages	Medians					
Beginning Retained Earnings for FY 00:	\$	\$572,904	\$					
Per Capita Beginning Retained Earnings for FY 00:	\$	\$16	\$					
Revenue Collected During FY 00:	\$	\$1,562,958	\$					
Expenditures During FY 00:	\$	\$1,789,167	\$					
Per Capita Revenue:	\$	\$33	\$					
Per Capita Expenditures:	\$	\$35	\$					
Operating Income (loss):	\$	-\$226,210	\$					
Ratio of Retained Earnings to Expenditures:	0.00%	89.86%	0.00%					
Ending Retained Earnings for FY 00:	\$	\$693,321	\$					
Per Capita Ending Retained Earnings:	\$	\$17	\$					



Fiscal Year 2000

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

	ernment Profile						
Unit Name: Coles County		County: CC	DLES				
Population: 53,196 Equalized Assessed V	aluation: \$511,	835,757 Unit (Code: 015/000/00				
Appropriation or Budget: \$14,044,114	Accountin	ng Method: Mod	ified Accrual				
Employees: Full Time: 211 Part Time:	29	Salaries Paid	1: \$6,104,623				
Data Category: COUNTIES	<u>, </u>	Fiscal Year 1					
Data Range: Population Between 10,000 and 275,00	00	riscai Year	Ena: 11/30/00				
r opulation between 10,000 and 270,000		onent Units Includ	ed·				
Fiscal I	ndicators	ment Omes metud	eu.				
General and Special Funds	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>				
Beginning Fund Balance for FY 00:	\$9,059,884	\$10,430,585	\$5,744,635				
Per Capita Beginning Fund Balance:	\$170	\$221	\$198				
Revenue Collected During FY 00:	\$13,219,074	\$16,587,883	\$8,967,787				
Expenditures During FY 00:	\$13,414,929	\$15,177,245	\$7,896,573				
Per Capita Revenue:	\$248	\$329	\$316				
Per Capita Expenditures:	\$252	\$303	\$298				
Revenues over (under) Expenditures:	-\$195,855	\$1,410,638	\$675,474				
Ratio of Fund Balance to Expenditures:	66.14%	81.41%	74.13%				
Ending Fund Balance for FY 00:	\$8,872,770	\$11,837,774	\$6,458,765				
Per Capita Ending Fund Balance:	\$167	\$246	\$218				
Total Reserved Funds:	\$872,315	\$1,381,954	\$78,602				
<u>Debt</u>	Amounts	Averages	Medians				
Outstanding Debt for FY 00:	\$4,384,742	\$5,622,942	\$785,000				
Per Capita Debt:	\$82	\$70	\$30				
General Obligation Debt over EAV:	0.39%	41.33%	0.00%				
Enterprise Funds	Amounts	Averages	Medians				
Beginning Retained Earnings for FY 00:	\$	\$572,904	\$				
Per Capita Beginning Retained Earnings for FY 00:	\$	\$16	\$				
Revenue Collected During FY 00:	\$	\$1,562,958	\$				
Expenditures During FY 00:	\$	\$1,789,167	\$				
Per Capita Revenue:	\$	\$33	\$				
Per Capita Expenditures:	\$	\$35	\$				
Operating Income (loss):	\$	-\$226,210	\$				
Ratio of Retained Earnings to Expenditures:	0.00%	89.86%	0.00%				
Ending Retained Earnings for FY 00:	\$	\$693,321	\$				



FISCAL RESPONSIBILITY REPORT CARD **DATA SUMMARY**

Local Go	vernment Profile								
Unit Name: Crawford County		County: CR	AWFORD						
Population: 20,452 Equalized Assessed Valuation: \$219,687,348 Unit Code: 017/000/00									
Appropriation or Budget: \$6,959,505 Accounting Method: Modified Accrual									
Employees: Full Time: 76 Part Time: 35 Salaries Paid: \$2,356,121									
Data Category: COUNTIES Fiscal Year End: 11/30/0									
Data Range: Population Between 10,000 and 275,0	00	Fiscal Year	E na: 11/30/00						
Blended Component Units Included: 1									
Fiscal 1	<u>Indicators</u>								
General and Special Funds	Amounts	Averages	Medians						
Beginning Fund Balance for FY 00:	\$3,948,131	\$10,430,585	\$5,744,635						
Per Capita Beginning Fund Balance:	\$193	\$221	\$198						
Revenue Collected During FY 00:	\$6,900,798	\$16,587,883	\$8,967,787						
Expenditures During FY 00:	\$6,796,693	\$15,177,245	\$7,896,573						
Per Capita Revenue:	\$337	\$329	\$316						
Per Capita Expenditures:	\$332	\$303	\$298						
Revenues over (under) Expenditures:	\$104,105	\$1,410,638	\$675,474						
Ratio of Fund Balance to Expenditures:	59.62%	81.41%	74.13%						
Ending Fund Balance for FY 00:	\$4,052,236	\$11,837,774	\$6,458,765						
Per Capita Ending Fund Balance:	\$198	\$246	\$218						
Total Reserved Funds:	\$60,620	\$1,381,954	\$78,602						
<u>Debt</u>	Amounts	Averages	Medians						
Outstanding Debt for FY 00:	\$	\$5,622,942	\$785,000						
Per Capita Debt:	\$	\$70	\$30						
General Obligation Debt over EAV:	0.00%	41.33%	0.00%						
Enterprise Funds	Amounts	Averages	Medians						
Beginning Retained Earnings for FY 00:	\$152,081	\$572,904	\$						
Per Capita Beginning Retained Earnings for FY 00:	\$7	\$16	\$						
Revenue Collected During FY 00:	\$2,717	\$1,562,958	\$						
Expenditures During FY 00:	\$	\$1,789,167	\$						
Per Capita Revenue:	\$	\$33	\$						
Per Capita Expenditures:	\$	\$35	\$						
Operating Income (loss):	\$2,717	-\$226,210	\$						
Ratio of Retained Earnings to Expenditures:	0.00%	89.86%	0.00%						
Ending Retained Earnings for FY 00:	\$154,798	\$693,321	\$						
Per Capita Ending Retained Earnings:	\$8	\$17	\$						



FISCAL RESPONSIBILITY REPORT CARD **DATA SUMMARY**

			Local Gov	vernment I	Profile			
Unit Name: Cu	mberland Coun	ty				Count	y: CUMBE	RLAND
Population:	11,253	Equaliz	zed Assessed V	aluation:	\$86,	714,067	Unit Code:	018/000/00
Appropriation or	r Budget:	\$6,2	245,251		Accountin	ng Method:	Cash With	Assets
Employees:	Full Time:	54	Part Time:	40		Salari	ies Paid:	\$1,225,902
Data Category:	COUNTIES					Fiscal	Year End:	11/30/00
Data Range:	Population Bet	ween 10.	,000 and 275,0	00		•		
				D1	1.10	4 TT *4		

ta Range:	Population Between 10,000 and 275,0	000		-
	•	Blended Compo	onent Units Includ	led:
	Fiscal	Indicators		
General ar	nd Special Funds	Amounts	<u>Averages</u>	Medians
Beginning F	Fund Balance for FY 00:	\$1,623,523	\$10,430,585	\$5,744,635
Per Capita	Beginning Fund Balance:	\$144	\$221	\$198
Revenue Co	ollected During FY 00:	\$3,517,201	\$16,587,883	\$8,967,787
Expenditure	es During FY 00:	\$3,039,077	\$15,177,245	\$7,896,573
Per Capita	Revenue:	\$313	\$329	\$316
Per Capita	Expenditures:	\$270	\$303	\$298
Revenues o	over (under) Expenditures:	\$478,124	\$1,410,638	\$675,474
Ratio of Fu	nd Balance to Expenditures:	43.32%	81.41%	74.13%
Ending Fun	nd Balance for FY 00:	\$1,316,383	\$11,837,774	\$6,458,765
Per Capita	Ending Fund Balance:	\$117	\$246	\$218
Total Reser	rved Funds:	\$120,684	\$1,381,954	\$78,602
<u>Debt</u>		Amounts	Averages	Medians
Outstandin	g Debt for FY 00:	\$3,627,110	\$5,622,942	\$785,000
Per Capita	Debt:	\$322	\$70	\$30
General Ob	oligation Debt over EAV:	3.87%	41.33%	0.00%
Enterprise F	unds	Amounts	Averages	Medians
Beginning Ret	tained Earnings for FY 00:	\$	\$572,904	\$
Per Capita Be	ginning Retained Earnings for FY 00:	\$	\$16	\$
Revenue Colle	ected During FY 00:	\$	\$1,562,958	\$
Expenditures	During FY 00:	\$	\$1,789,167	\$
Per Capita Re	venue:	\$	\$33	\$
Per Capita Exp	penditures:	\$	\$35	\$
Operating Inc	come (loss):	\$	-\$226,210	\$
Ratio of Retai	ned Earnings to Expenditures:	0.00%	89.86%	0.00%
Ending Retain	ned Earnings for FY 00:	\$	\$693,321	\$
Per Capita En	ding Retained Earnings:	\$	\$17	\$